STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 232-8779

TO:

County Auditor

FROM:

Department of Local Government Finance (DLGF)

RE:

Homestead Refund Percentage Rates

DATE:

October 29, 2007

Enclosed are both the certified 2007 Homestead Refund Percentage Rates by taxing district and Amounts by county, pursuant to P.L. 234-2007.

After November 10th, but before December 20th, for counties that have a November 10th tax due date, the County Auditor calculates each taxpayer's Homestead Refund amount. For counties that have a 2006 pay 2007 tax due date after November 10th, the County Auditor calculates the refund amount within 30 days after the second installment due date.

Auditors should use the DLGF certified Homestead Refund Percentage Rates to calculate the refund amount. Refunds are calculated for both real estate homestead properties and mobile home homestead properties.

The Homestead Refund can be calculated as the lesser of:

- Homestead Refund Percentage Rates multiplied by the Taxpayer's Net Tax Liability <u>after SPTRC</u> to calculate the refund amount; or
- Recalculate the homestead credit amount using the original homestead credit rate plus the Homestead Refund Percentage Rate, and then subtract the original homestead credit amount. The difference equals the Homestead Credit Refund.

The Homestead Refund cannot exceed the original residential net tax amount.

P.L. 234-2007 specifies that the refunds are to be applied against property taxes first due and payable in 2007. The Indiana General Assembly ordered that the refunds must be mailed to eligible taxpayers as a warrant with the following language in twelve point font:

"A portion of your local p	roperty taxes due in 2007 are being refunded due
to tax relief provided by the	he Indiana General Assembly. Your refund is in
the amount of \$	(insert amount of refund). If you did not receive a

check because you pay your property taxes through an escrow account along with your mortgage, your lender will receive the refund and should adjust your payments accordingly."

For counties with a November 10th tax due date, all unused Homestead Refund dollars must be refunded to the Auditor of State no later than January 10, 2008.

For counties that have a second installment tax due date later than November 10th, all unused Homestead Refund dollars are to be returned to the Auditor of State within 60 days after the tax due date.

The return of unused Homestead Refund dollars <u>is not</u> to be included in the December 2007 Settlement.

If you have any questions or need any further information, please contact John Mallers, Budget Director, Department of Local Government Finance at (317) 234-3937 or by email at jmallers@dlgf.in.gov.

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE 2007 HOMESTEAD REFUND PERCENT (Per Taxing District)

028 PRINCE ON CITY	•	_	025 UNION TOWNSHIP				021 MONTGOMERY TOWNSHIP	020 PATOKA TOWN	019 HAZELTON TOWN	018 WHITE RIVER TOWNSHIP	017 WASHINGTON TOWNSHIP	009 HAUBSTADT TOWN	007 OAKLAND CITY	006 COLUMBIA TOWNSHIP	005 FRANCISCO TOWN		003 SOMERVILLE TOWN		001 BARTON TOWNSHIP	DISTRICT	County: 26 Gibson	rear: 2007
9.7656	6.9512	13.0264	11.8317	10.9637	12.2419	14.7411	12.0875	12.0804	12.5413	11.9829	11.7262	8.6424	13.5357	12.7942	13.8625	12.3809	12.5043	13.8845	12.4158	HOMESTEAD REFUND %		

1 Add 2 All 3 Bar 4 Ber 5 Bla 6 Boo 7 Bro 8 Car 9 Cas 0 Cla 1 Cla 2 Clir 3 Cra 4 Dav 5 Dea 6 Dec 7 Del 8 Del 9 Dut 1 Fay 2 Flo 3 Fou 4 Fran 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 1 Har 2 Her 3 Her 4 Hov 5 Hur 6 Jack	llen artholomew enton ackford oone rown arroll ass ark ay inton awford aviess earborn ecatur ekalb elaware albois khart yette	Rebate HSC Amount 1,237,023 18,431,645 5,576,228 329,304 418,258 2,164,229 330,444 709,454 1,406,341 5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898 3,573,143	48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	County Lawrence Madison Marion Marshall Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey	51,717,10 1,367,13 221,53 1,186,11 4,554,66 1,175,79 2,589,24 573,70 1,541,90 202,68 375,03 459,54 409,54 544,39 394,04 3,876,47
2 All 3 Bar 4 Ber 5 Bla 6 Boo 7 Bro 8 Car 9 Cas 0 Cla 1 Cla 2 Clir 3 Cra 4 Dav 5 Dea 6 Dec 7 Del 8 Del 9 Dul 1 Fay 2 Flo 3 Fou 4 Fra 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Her 3 Her 3 Her 4 Hov 5 Hur 6 Jack	llen artholomew enton ackford oone rown arroll ass ark ay inton awford aviess earborn ecatur ekalb elaware albois khart yette	18,431,645 5,576,228 329,304 418,258 2,164,229 330,444 709,454 1,406,341 5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Madison Marion Marshall Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter	5,849,66 51,717,16 1,367,13 221,53 1,186,16 4,554,66 1,175,79 2,589,26 573,76 1,541,96 202,68 375,03 459,56 409,56 544,39 394,06 3,876,47
3 Bar 4 Ber 5 Bla 6 Boo 7 Bro 8 Car 9 Cas 0 Cla 1 Cla 2 Clir 3 Cra 4 Dav 5 Dea 6 Dec 7 Del 8 Del 9 Dul 1 Fay 2 Floy 3 Fou 4 Fra 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Her 3 Her 1 Hov 5 Hur 6 Jack	entholomew enton ackford cone cown entroll ass ark ay inton cawford eviess earborn ecatur ekalb elaware abois khart yette	5,576,228 329,304 418,258 2,164,229 330,444 709,454 1,406,341 5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Marion Marshall Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter	51,717,10 1,367,13 221,53 1,186,11 4,554,66 1,175,79 2,589,24 573,70 1,541,90 202,68 375,03 459,54 409,54 544,39 394,04 3,876,47
4 Ber 5 Bla 6 Boo 7 Bro 8 Car 9 Cas 0 Cla 1 Cla 2 Clir 3 Cra 4 Day 5 Dea 6 Dec 7 Del 8 Del 9 Dul 6 Elk 1 Fay 6 Ful 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Her 3 Her 4 Hoy 5 Hur 6 Jack	enton ackford cone rown arroll ass ark ay inton rawford aviess earborn ecatur ekalb elaware abois khart yette	329,304 418,258 2,164,229 330,444 709,454 1,406,341 5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Marshall Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter	1,367,18 221,5: 1,186,1° 4,554,6° 1,175,79 2,589,24 573,70 1,541,90 202,68 375,03 459,54 409,54 544,39 394,04 3,876,47
5 Bla 6 Boo 7 Bro 8 Car 9 Cas 0 Cla 1 Cla 2 Clir 3 Cra 4 Dav 5 Dea 6 Dec 7 Del 8 Del 9 Dul 1 Fay 2 Flo 3 Fou 4 Fra 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Her 3 Her 4 Hov 5 Hur 6 Jack	ackford bone rown arroll ass ark ay inton rawford aviess earborn ecatur ekalb elaware albois khart yette	418,258 2,164,229 330,444 709,454 1,406,341 5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter	221,55 1,186,1° 4,554,6° 1,175,79 2,589,24 573,70 1,541,90 202,68 375,03 459,54 409,54 544,39 394,04 3,876,47
6 Bood 7 Brown 1 Class Care 1 Class Care 2 Clin 3 Cra 4 David 5 Dead 6 Dead 7 Deld 8 Deld 9 Dub 1 Fay 12 Floy 13 Four 14 Frant 1 Harr 2 Herr 13 Herr 14 Hov 5 Hurr 16 Jack 15 Full 16 Glack 17 Gramma 1 Harr 17 Harr 18 Herr 18 Herr 19 Herr 18 Herr 19 Herr 18 Herr 19 Herr 18 Herr 19 Herr 1	oone rown arroll ass ark ay inton rawford aviess earborn ecatur ekalb elaware abois khart yette	2,164,229 330,444 709,454 1,406,341 5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter	1,186,1' 4,554,6' 1,175,79 2,589,24 573,70 1,541,90 202,60 375,00 459,54 409,54 544,39 394,04 3,876,4'
7 Bro 8 Car 9 Cas 0 Cla 1 Cla 2 Clii 3 Cra 4 Dav 5 Dea 6 Dec 7 Dek 8 Del 9 Dul 1 Fay 2 Floy 3 Fou 4 Fran 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Her 3 Her 4 Hov 5 Hur 6 Jack	rown arroll ass ark ay inton awford aviess earborn ecatur ekalb elaware abois khart yette	330,444 709,454 1,406,341 5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	53 54 55 56 57 58 59 60 61 62 63 64 65 66	Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter	4,554,6° 1,175,79 2,589,24 573,70 1,541,90 202,68 375,03 459,54 409,54 544,39 394,04 3,876,47
8 Car 9 Cas 0 Cla 1 Cla 2 Clii 3 Cra 4 Dav 5 Dea 6 Dec 7 Dek 8 Del 9 Dut 1 Fay 2 Flo 3 Fou 4 Fra 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Her 3 Her 4 Hov 5 Hur 6 Jack	arroll ass ark ay inton awford aviess earborn ecatur ekalb elaware albois khart yette	709,454 1,406,341 5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	54 55 56 57 58 59 60 61 62 63 64 65 66	Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter	1,175,79 2,589,24 573,70 1,541,90 202,68 375,00 459,54 409,54 544,39 394,04 3,876,47
9 Cas 0 Cla 1 Cla 2 Clin 3 Cra 4 Dav 5 Dea 6 Dec 7 Del 8 Del 9 Dul 0 Elk 1 Fay 2 Floy 3 Fou 4 Fran 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Her 3 Her 4 Hov 5 Hur 6 Jack	ark ay inton awford aviess earborn ecatur ekalb elaware ubois khart	1,406,341 5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	55 56 57 58 59 60 61 62 63 64 65 66	Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter	2,589,24 573,76 1,541,96 202,68 375,03 459,54 409,54 544,39 394,04 3,876,47
0 Cla 1 Cla 2 Clii 3 Cra 4 Dav 5 Dea 6 Dec 7 Dek 8 Del 9 Dul 10 Elk 11 Fay 12 Floy 13 Fou 14 Fran 15 Fult 16 Gib 17 Gra 18 Gre 19 Har 10 Har 11 Har 12 Her 13 Her 14 Hov 15 Hur 16 Jack	ark ay inton awford aviess earborn ecatur ekalb elaware ibois khart yette	5,232,062 878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	56 57 58 59 60 61 62 63 64 65 66	Newton Noble Ohio Orange Owen Parke Perry Pike Porter	573,70 1,541,90 202,60 375,03 459,54 409,54 544,39 394,04
1 Cla 2 Clii 3 Cra 4 Day 5 Dea 6 Dec 7 Dek 8 Del 9 Dut 1 Fay 2 Floy 3 Fout 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Her 3 Her 4 Hoy 5 Hur 6 Jack	ay inton eawford aviess earborn ecatur ekalb elaware ubois khart yette	878,307 1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	57 58 59 60 61 62 63 64 65 66	Noble Ohio Orange Owen Parke Perry Pike Porter	1,541,96 202,68 375,03 459,54 409,54 544,39 394,04 3,876,47
2 Clin 3 Cra 4 Day 5 Dea 6 Dec 7 Del 8 Del 9 Dul 20 Elk 11 Fay 12 Floy 13 Fout 14 Fran 15 Fult 16 Gib 17 Gra 18 Gre 19 Har 10 Har 11 Har 12 Her 13 Her 14 Hoy 15 Hur 16 Jack	inton rawford aviess earborn ecatur ekalb elaware ubois khart	1,057,383 307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	58 59 60 61 62 63 64 65 66	Ohio Orange Owen Parke Perry Pike Porter	202,68 375,03 459,54 409,54 544,39 394,04 3,876,47
3 Cra 4 Day 5 Dea 6 Dec 7 Dek 8 Del 9 Dul 10 Elk 11 Fay 12 Floy 13 Fou 14 Fran 15 Fult 16 Gib 17 Gra 18 Gre 19 Har 10 Har 11 Har 12 Her 13 Her 14 Hoy 15 Hur 16 Jack	awford aviess earborn ecatur ekalb elaware ubois khart yette	307,202 1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	59 60 61 62 63 64 65 66	Orange Owen Parke Perry Pike Porter	202,68 375,03 459,54 409,54 544,39 394,04 3,876,47 1,249,02
4 Day 5 Dea 6 Dec 7 Del 8 Del 9 Dul 10 Elk 11 Fay 12 Floy 13 Fou 14 Fran 15 Full 16 Gib 17 Gra 18 Gre 19 Har 10 Har 11 Har 12 Her 13 Her 14 Hov 15 Hur 16 Jack	earborn ecatur ekalb elaware ubois khart yette	1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	60 61 62 63 64 65 66	Owen Parke Perry Pike Porter	459,5 ² 409,5 ² 544,3 ⁹ 394,0 ² 3,876,47
5 Dea 6 Dec 7 Dek 8 Del 9 Dul 20 Elk 11 Fay 12 Floy 3 Foul 4 Fran 5 Full 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Hen 3 Hen 4 Hoy 5 Hur 6 Jack	earborn ecatur ekalb elaware ubois khart yette	1,005,076 2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	60 61 62 63 64 65 66	Owen Parke Perry Pike Porter	459,5 ² 409,5 ² 544,3 ⁹ 394,0 ² 3,876,47
6 Dec 7 Del 8 Del 9 Dul 0 Elk 1 Fay 2 Floy 3 Fou 4 Fran 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Hen 3 Hen 4 Hov 5 Hur 6 Jack	ecatur ekalb elaware ibois khart yette	2,086,171 846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	61 62 63 64 65 66	Parke Perry Pike Porter	409,54 544,39 394,04 3,876,47
7 Dek 8 Del 9 Duk 10 Elk 11 Fay 12 Floy 13 Fou 14 Fran 15 Full 16 Gib 17 Gra 18 Gre 19 Har 10 Har 11 Har 12 Hen 13 Hen 14 Hov 15 Hur 16 Jack	ekalb elaware ibois khart yette	846,587 1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	62 63 64 65 66	Perry Pike Porter	544,39 394,04 3,876,47
8 Del 9 Dut 0 Elki 1 Fay 2 Flo 3 Fou 4 Fran 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Hen 3 Hen 4 Hoy 5 Hur 6 Jack	elaware ubois khart yette	1,565,225 5,199,322 1,533,360 8,176,948 1,034,898	63 64 65 66	Pike Porter	394,0 ² 3,876,47
8 Del 9 Dut 0 Elki 1 Fay 2 Flo 3 Fou 4 Fran 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Hen 3 Hen 4 Hoy 5 Hur 6 Jack	elaware ubois khart yette	5,199,322 1,533,360 8,176,948 1,034,898	64 65 66	Porter	3,876,47
9 Duk 0 Elk 1 Fay 2 Floy 3 Fou 4 Fran 5 Fult 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Hen 3 Hen 4 Hov 5 Hur 6 Jack	ibois khart yette	1,533,360 8,176,948 1,034,898	65 66		
20 Elk 21 Fay 22 Floy 23 Fou 44 Fran 25 Full 26 Gib 37 Gra 88 Gre 99 Har 10 Har 11 Har 12 Her 13 Her 14 Hov 15 Hur 16 Jack	khart yette	8,176,948 1,034,898	66		
11 Fay 22 Floy 33 Four 44 France 55 Fult 66 Gib 77 Gra 88 Gre 99 Har 10 Har 11 Har 12 Her 13 Her 14 Hov 15 Hur 16 Jack	yette	1,034,898	_	Pulaski	423,68
2 Floy 3 Four 4 France 5 Full 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Her 3 Her 4 Hov 5 Hur 6 Jack	-		67	Putnam	1,163,08
3 Four April 1 Frant April 2 Henry April 2 H	Jyu			Randolph	919,45
4 Frances Full 16 Gib Gra 17 Gra 18 Gre 19 Har 19 Har 19 Her 19 H	untain	471,426		Ripley	865,95
5 Fuld 6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Hen 3 Hen 4 Hov 5 Hur 6 Jack		803,286		Rush	721,11
6 Gib 7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Hen 3 Hen 4 Hov 5 Hur		622,719	 -	St. Joseph	
7 Gra 8 Gre 9 Har 0 Har 1 Har 2 Hen 3 Hen 4 Hov 5 Hur 6 Jack			72		16,128,26
8 Gree 9 Har 1 Har 2 Hen 3 Hen 4 Hov 5 Hur 6 Jack		1,183,877			555,94
9 Har 0 Har 1 Har 2 Hen 3 Hen 4 How 5 Hur 6 Jack		1,945,396		Shelby	1,407,36
0 Han 1 Har 2 Hen 3 Hen 4 Hov 5 Hun 6 Jack		783,007		Spencer	604,17
Harra Henra		14,902,509	-	Starke	620,44
Henrold Henrol		2,812,847		Steuben	1,202,79
3 Hen 4 Hov 5 Hur 6 Jack		1,200,296		Sullivan	513,48
4 Hov 5 Hur 6 Jack		5,626,418	_	Switzerland	195,80
5 Hur 6 Jack		1,633,352		Tippecanoe	5,725,97
6 Jack		3,135,722		Tipton	743,33
	intington	1,824,816		Union	223,49
~ I T		1,224,560	_	Vanderburgh	9,192,95
7 Jasp		1,154,234		Vermillion	415,35
8 Jay		609,379	84	Vigo	4,692,09
9 Jeff	ferson	1,303,267	85	Wabash	1,374,30
0 Jenr	nings	745,324	86	Warren	334,22
1 Johr	ınson	5,649,890	87	Warrick	2,357,07
2 Kno	ox	1,323,457	88	Washington	769,68
		2,156,472		Wayne	3,297,81
	sciusko	1,112,120		Wells	961,86
5 Lak	sciusko	40,656,743		White	870,45
6 LaP	sciusko Grange	TO.050.7T.5		Whitley	1,303,62